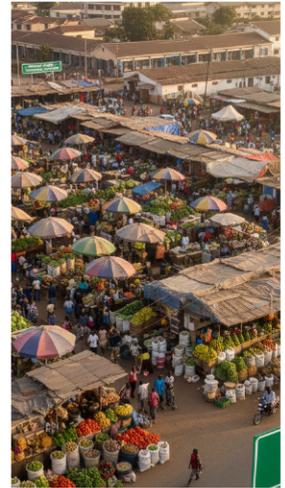




**REPUBLIC OF KENYA**  
**COUNTY GOVERNMENT OF**  
**NYANDARUA**



**2026**

**MAIRO INYA MUNICIPALITY**  
**ASSET MANAGEMENT POLICY, ASSET**  
**REGISTER AND MAINTENANCE PLAN**



## Foreword

Assets are the backbone of institutional performance and the foundation for delivering essential public services. In the public sector, they are acquired using public funds or resources for collective benefit, requiring stewardship with fairness, transparency, and sustainability. Effective asset management involves structured approaches to acquisition, utilization, maintenance, and disposal to maximize value throughout their life cycle, enhancing institutional efficiency, credibility, and accountability.

Devolution positions municipalities as central to service delivery and resource management, mandating them to safeguard assets for current and future generations. For Mairiinya Municipality, this Asset Management Policy is a key initiative to streamline practices, create verifiable registers, and foster responsible stewardship.

The policy employs a Risk-based Life-Cycle Approach, starting with strategic planning and evidence-based decisions during acquisition, aligned with national legislation, county regulations, and global best practices. It defines procedures for utilization, maintenance, and protection, while ensuring disposal, rehabilitation, or replacement complies with laws and ethical standards. It incorporates accounting standards and innovations for efficiency, reliability, and financial prudence.

Prudent asset management safeguards public resources, preserves value, and maintains accurate records. The policy emphasizes modern technology to digitize and automate registers, improving accuracy and reducing mismanagement risks. It outlines the policy's development process, content, governance implications, and the need to review current asset status, establish reliable registers, and set timelines for implementation.

This policy serves as a blueprint for sustainability, accountability, and intergenerational equity, ensuring future administrations inherit a transparent system. It aligns Mairiinya Municipality with best practices and national priorities, such as the Second Kenya Urban Support Programme (KUSP II) Operations Manual, reaffirming the commitment to protect and optimize assets for residents' prosperity now and in the future.



**Purity Ng'ang'a**

**Chairperson Mairo Inya Municipal Board**

## Acknowledgement

The preparation of the Mairo Inya Municipality Asset Management Policy reflects a collective journey of partnership, dedication, and visionary leadership, achieved through diverse stakeholders' collaborative efforts in shaping the framework.

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This policy is a shared product of collaborative leadership, expertise, and vision for Mairo Inya's future, symbolizing resolve to safeguard assets, enhance accountability, and foster sustainable growth.



**Rachael Nderitu,**  
**Municipal Manager**  
**Mairo Inya Municipality**

## Executive Summary

This Policy provides a legally anchored framework for planning, acquisition, utilization, maintenance, and disposal of municipal assets. Adopting a lifecycle approach, it aligns national legislation, county plans, and international best practices for transparent, efficient, and sustainable public resource stewardship.

Developed within Kenya's devolved context, the Policy responds to rapid asset expansion and persistent challenges like fragmented records, weak ICT, compliance gaps, and audit risks. It establishes harmonized systems to safeguard investments, enhance accountability, and improve service delivery.

Grounded in the Constitution, PFM Act (2012), PPAD Act (2015), Urban Areas Act (2011), and ISO 55000, it aligns asset management with approved plans. Clear governance assigns strategic oversight to the Municipal Board and operational responsibility to the Municipal Manager (Accounting Officer), supported by county institutions. Guiding principles include value-for-money, professionalism, data integrity, transparency, compliance, and continuous improvement.

Operationally, the Policy applies to all municipal asset categories, governed by a digitized Asset Management Information System (AMIS), verification, valuation, and standardized procedures. A structured maintenance framework—preventive, corrective, predictive, and emergency—is established through a budgeted Asset Maintenance Action Plan.

Overall, the Policy strengthens governance, protects assets, and promotes sustainable service delivery through coordinated lifecycle management, technology, and prudent stewardship.

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# ABBREVIATIONS AND ACRONYMS

ASB: Accounting Standards Board

CG: County Government

COG: Council of Governors

GFS: Government Financial Statistics

GOK: Government of Kenya

IAS: International Accounting Standards

IDP: Integrated Development Plan

IFMIS: Integrated Financial Management Information System

IFRS: International Financial Reporting Standards

IGRTC: Intergovernmental Relations Technical Committee

IMF: International Monetary Fund

IMS: Information Management System

# ABBREVIATIONS AND ACRONYMS

IPSAS: International Public Sector Accounting Standards

IT: Information Technology

MDAs: Ministries, Departments and Agencies

NALM: National Assets and Liabilities Management

NG: National Government

NT: National Treasury

PFM: Public Finance Management

PFMR: Public Financial Management Reform

PIPM: Public Investments & Portfolio Management

PPAD: Public Procurement and Asset Disposal

PPE: Property, Plant & Equipment

PPP: Public Private Partnership

## ABBREVIATIONS AND ACRONYMS

PPRA: Public procurement Regulatory Authority

PSASB: Public Sector Accounting Standards Board

SAGA: Semi-Autonomous Government Agencies

SCOA: Standard Chart of Accounts

UFA: Unclaimed Financial Assets

UFAA: Unclaimed Financial Assets Authority

## DEFINITION OF TERMS

**Asset:** A resource owned/controlled from past events, from which future economic/social benefits are expected. Includes movable/immovable, tangible/intangible property.

**Asset management:** Systematic process of planning, acquisition, operation, maintenance, and disposal cost-effectively, considering costs, risks, and performance.

**Accounting officer:** As defined in Section 2 of the PFM Act, No. 18 of 2012.

**Board:** The Mairo InyaMunicipal Board.

**County Government:** The County Government of Nyandarua.

**Effectiveness:** Degree to which asset outcomes meet specified objectives.

**Efficiency:** Productivity of resources used to achieve maximum value for money, aligned with PFM Act principles.

**Financial assets:** Assets from contractual cash flow agreements or equity instruments (e.g., cash, receivables).

**Municipality:** Mairo InyaMunicipality.

**Non-financial assets:** Assets with value from physical characteristics (e.g., land, buildings, equipment, natural resources).

**Public asset:** A resource with economic value owned/controlled by a public entity to provide future state benefit.

**Public private partnership:** As defined in the PPP Act, 2013.

**Records:** Documents created/received in transaction of business, providing evidence thereof.

**System:** Set of methods, procedures, and routines to perform an activity or solve a problem.

**Transitional assets and liabilities:** Assets/liabilities held temporarily but not owned (e.g., items under court order, bonds, bail).

**Useful life:** Period an asset is expected to be available for use.

**Value for money:** Benefit defined in terms of cost, price, quality, quantity, timeliness, and risk transfer.

Other terms shall have meanings as defined in the Constitution, existing laws, and international accounting standards.

# CHAPTER 1: INTRODUCTION AND SITUATIONAL ANALYSIS

## 1.1 Background and Rationale

**1.1.1 Devolution Context:** Kenya's Constitution (2010) establishes counties and municipalities as key service delivery units. Mairo InyaMunicipality is mandated to drive urban development, making structured asset management a core requirement.

**1.1.2 Asset management and good governance:** The Municipality's growing asset portfolio lacks standardized, technology-driven systems, creating gaps in recording, utilization, and reporting, leading to inefficiencies and audit queries. This Policy adopts lifecycle principles (planning, acquisition, operation, maintenance, disposal) with uniform standards for recognition, valuation, and classification, supported by modern information systems. Aligning with national laws and ISO 55000, the Municipality commits to professionalizing asset stewardship for prudent resource use, accountability, and sustainability.

## 1.2 Rationale of the Policy

Effective management requires working systems and standards. This framework ensures assets are recognized, recorded, managed, and appropriately disposed of. Uniformity is essential for reliable records and decision-making. The Municipality must adopt accounting standards, legislation, and technology for asset management.

Insufficient record systems have been highlighted in successive audit queries, necessitating urgent action. A workable policy providing an accurate register and promoting best accounting principles is prudent.

Applying technology is increasingly important. This Policy guides technology use in asset management, specifying requirements for an Asset Management System to enhance reporting efficiency. This Policy responds to these issues and expectations.

### 1.3 Purpose of the policy

This Policy establishes a structured framework guiding asset management across their lifecycle to safeguard resources, deliver efficient services, and ensure sustainable stewardship.

Specifically, it seeks to:

1. **Ensure optimal asset performance and value** by maximizing efficiency, reliability, and securing long-term returns.
2. **Support municipal strategic objectives** by aligning practices with development priorities and citizen needs.
3. **Promote sustainable decision-making** by incorporating lifecycle costs, risks, and social/environmental impacts.
4. **Enhance accountability and governance** by clearly defining roles, responsibilities, and reporting processes.
5. **Ensure compliance** with the Constitution, PFM Act, PPAD Act, National Treasury guidelines, PSASB standards, and ISO 55000.
6. **Improve financial planning and sustainability** by linking asset management with budgeting, lifecycle cost analysis, and transparent reporting.

**Policy statement:** *Mairo Inya Municipality commits to embedding asset management as a core governance function, ensuring assets are valued, safeguarded, and utilized for sustainable development.*

## 1.4. Situational Analysis

**1.4.1. Overview:** This analysis establishes the Municipality's current asset management position, ensuring policy recommendations are responsive to real circumstances. It highlights progress in acquiring assets but notes significant challenges in record-keeping, valuation, maintenance, and compliance. The absence of a comprehensive ICT-based system limits accurate reporting, creating inefficiency risks.

This review is critical to:

- Understand existing practices and constraints.
- Identify operational gaps across the asset lifecycle.
- Assess asset safeguarding, reporting, and utilization.

Using SWOT, PESTEL, and BEAM, the analysis provides a holistic understanding of the operating environment, laying groundwork for locally relevant policy responses.

**1.4.2. Legal Mandate: Municipal Functions and Associated Assets:** Gazette Notice No. 4698 outlines functions transferred to municipalities, defining the scope of assets under this Policy. These functions and associated assets are:

<b>Transferred Function</b>	<b>Associated Assets</b>
Solid Waste Management	Dumpsites, skips/bins, collection trucks, recycling plants, transfer stations
Storm Water Management	Drainage systems, culverts, stormwater channels, retention ponds
Urban Roads and Street Lighting	Streetlights, road furniture, signage, cabro paving, walkways, municipal roads
Public Transport Termini and Parking	Bus parks, parking bays, sheds, ticketing booths
Markets and Trading Facilities	Markets, slaughterhouses, market stalls and sheds
Recreational Facilities	Public parks, playgrounds, sports fields, community halls
Fire Fighting and Disaster Management	Fire stations, engines, equipment, disaster response centers
Cemeteries and Burial Facilities	Cemeteries, crematoria, mortuaries
Public Toilets and Sanitation	Public toilets, ablution blocks, septic systems

<b>Transferred Function</b>	<b>Associated Assets</b>
Urban Planning and Land Use Control	Public utility land, land records, survey maps, GIS/ICT equipment

Clarifying these mandates defines the Municipality's asset stewardship scope. Effective management requires analyzing internal capacity and external influences through structured tools to shape this policy framework.

**1.4.3. Analytical Framework:** A clear assessment of internal capacities and the external environment, using SWOT, PESTEL, and BEAM, provides an evidence-based foundation for targeted policy responses.

**i. SWOT Analysis (Organizational Appraisal)**

<b>Strengths</b>	<b>Weaknesses</b>
- Delegated authority under Urban Areas Act.	- Limited financial resources for asset management.
- Established Municipal Board and Manager.	- Gaps in technical capacity and staffing.
- Supportive legal framework (Constitution, PFM Act, etc.).	- Weak ICT and data management systems.
- Dedicated municipal budget and community rapport.	- Inadequate physical infrastructure.
- CIDP Integration.	- Poor enforcement of legal frameworks.
	- Lack of a Centralized Asset Register.

<b>Strengths</b>	<b>Weaknesses</b>
<b>Opportunities</b>	<b>Threats</b>
- Formulation of tailored policies.	- Rapid Urbanization and Infrastructure Strain.
- Potential for PPPs in service delivery.	- Climate Change and Environmental Impact.
- Donor Funding and External Support.	- Political Interference and Shifting Priorities.
- Rising demand for infrastructure due to urbanization.	- Insufficient and Unpredictable Funding.
- Integration of Environmental Sustainability.	- Non-compliance with national regulations.
- Adoption of advanced technology in Asset Management.	- Lack of Skilled Personnel and Capacity Gaps.

The SWOT analysis shows a strong foundation (legal authority, governance) but weaknesses in finance, ICT, and staffing. Opportunities exist in PPPs, donor funding, and technology, while threats like urbanization and political interference pose risks.

ii. **BEAM analysis**

<b>Category</b>	<b>Conclusions</b>	<b>Action Points</b>
<b>Barriers</b> (Incomplete asset transfer, limited finance, weak ICT, political interference, poor capacity)	Asset management is constrained by resource gaps, governance weaknesses, and low technical capacity.	<ul style="list-style-type: none"> <li>- Advocate for sufficient budgets.</li> <li>- Digitize asset registers.</li> </ul>

<b>Category</b>	<b>Conclusions</b>	<b>Action Points</b>
		<ul style="list-style-type: none"> <li>- Build staff capacity.</li> <li>- Strengthen governance.</li> </ul>
<b>Enablers</b> (NALM Guidelines, PFM Act, PPADA, Municipal Board oversight, ISO 55000, donor support)	Strong legal frameworks exist to anchor structured asset management and development partnerships.	<ul style="list-style-type: none"> <li>- Align policy with existing legal frameworks.</li> <li>- Ensure compliance with partner requirements.</li> </ul>
<b>Assets</b> (Governance structures, physical assets, skilled officers, community trust)	The Municipality has governance, human, and physical assets that can be leveraged.	<ul style="list-style-type: none"> <li>- Map and value all assets.</li> <li>- Assign clear roles.</li> <li>- Enhance ICT use.</li> </ul>
<b>Motivators</b> (Citizen demand, oversight requirements, donor/PPP interest, need for plan alignment)	Strong pressure exists from citizens, oversight bodies, and partners to improve accountability.	<ul style="list-style-type: none"> <li>- Harness public demand.</li> <li>- Develop PPP models.</li> <li>- Embed transparent reporting.</li> </ul>

The BEAM analysis confirms that while facing barriers, the Municipality benefits from strong enablers and possesses valuable assets. Strong motivators create pressure to perform, positioning the Municipality to institutionalize effective asset management.

## 1.5. Mission, Vision and Objectives

**Vision:** To be a model of excellence in public asset management, driving socio-economic prosperity and enhancing quality of life.

**Mission:** To ensure the strategic, efficient, and transparent management of all municipal assets through their entire lifecycle.

**Specific Objectives:** The Policy seeks to:

1. **Ensure Effective Stewardship** through lifecycle-based planning, acquisition, operation, maintenance, valuation, and disposal.
2. **Enhance Accountability and Transparency** with clear procedures for asset transactions and public accountability.
3. **Standardize Asset Management Practices** with uniform procedures for identification, classification, valuation, and recording.
4. **Strengthen Asset Information and Reporting Systems** via a reliable, updated asset register for decision-making and audit.
5. **Align with Legal and Regulatory Frameworks** (Constitution, PFM Act, PPADA) and adopt international best practices (ISO 55000).
6. **Promote Financial Sustainability** through lifecycle cost analysis and performance evaluations.
7. **Support Modernization through Technology** by implementing an Asset Management Information System (AMIS).
8. **Foster Continuous Improvement and Risk Management** to protect investments and integrate climate resilience.

## 1.6. Scope and application of the Policy

The policy applies to:

- a) The Mairo InyaMunicipal Board;
- b) Municipality directorates and units;
- c) Affiliated entities, external stakeholders, and residents;
- d) All activities, programs, projects, and assets at strategic and operational levels.

## 1.7. Policy Development Process

Development began with a multi-sectoral task force to ensure stakeholder participation. The process integrated:

- a) Existing legal and institutional frameworks;
- b) National government policy guidelines;
- c) International good practice and accounting standards;
- d) Challenges highlighted in internal and Auditor-General reports;
- e) Stakeholder consultations.

## 1.8. Implications for Asset Management

The analysis confirms a solid foundation for asset management but highlights persistent weaknesses (finance, capacity, records, political interference) posing risks. Opportunities exist through donor funding, PPPs, and technology. The Municipality must build a coherent, technology-driven framework that strengthens accountability and embeds lifecycle management. Leveraging existing enablers while addressing barriers positions the Municipality to safeguard assets, optimize value, and deliver sustainable urban development.

# CHAPTER 2: LEGAL AND REGULATORY FRAMEWORK

Asset management is guided by international standards, national laws, and county-level instruments, establishing principles of accountability, transparency, and sustainability.

## 1. International Context

- **ISO 55000 Standards:** Provide globally recognized principles for asset management (value creation, lifecycle management, risk-based decision-making, continuous improvement).
- **Sustainable Development Goals (SDGs):** Goal 9 (Infrastructure), 11 (Sustainable Cities), and 12 (Responsible Consumption) call for efficient asset use and resilient infrastructure.

## 2. National Context

- **The Constitution of Kenya, 2010:** Articles 10, 201, 232 establish values of accountability and prudent resource use.
- **Public Finance Management (PFM) Act, 2012:** Section 149 makes Accounting Officers responsible for prudent resource management.
- **Public Procurement and Asset Disposal (PPAD) Act, 2015:** Governs acquisition, utilization, and disposal, setting rules for transparency and accountability.
- **Public Audit Act, 2015:** Mandates Auditor-General examination of economy, efficiency, and effectiveness of asset management.
- **Access to Information Act, 2016:** Grants citizens right to information on public assets.
- **Public Private Partnerships (PPP) Act, 2013:** Provides legal basis for private sector engagement in asset development/management.
- **Privatization Act, 2005:** Provides framework for transparent divestiture of assets no longer required for service delivery.

- **Land Act, 2012 and Land Registration Act, 2012:** Provide framework for land tenure, registration, and administration.
- **County Governments Act, 2012:** Requires integrated planning, linking assets to development priorities (Section 104).
- **Intergovernmental Relations Act, 2012:** Provides coordination mechanisms for shared/jointly managed assets.
- **National Treasury Guidelines on Asset and Liability Management (2022) :** Require updated asset registers, annual plans, and alignment with ISO 55000.
- **Mwongozo Code of Governance (2015) :** Provides governance principles applicable to Municipal Boards.

### 3. County and Municipal Context

- **County Integrated Development Plan (CIDP) :** Blueprint for asset allocation supporting county development goals.
- **Municipal Charters (Gazette Notice No. 4698) :** Delegate functions requiring structured asset management systems.
- **County Urban Institutional Development Strategy (CUIDs) :** Emphasizes systems development and capacity building for urban management.
- **Integrated Strategic Urban Development Plan (ISUDP) :** Long-term framework for spatial/infrastructural development, a reference for asset creation.
- **Integrated Development Plan (IDeP) :** Medium-term plan translating ISUD into actionable programs, defining the municipal investment portfolio.

***Policy Statement:*** *The Municipality shall institutionalize structured, lifecycle-based, risk-aware, and performance-driven asset management practices, aligned with county plans and international best practices.*

## CHAPTER 3: PRINCIPLES OF ASSET MANAGEMENT

Anchored in the Constitution and relevant laws, these principles apply across the asset lifecycle.

### **3.1 Reliability and Completeness:**

Asset data must be accurate, consistent, and complete, covering all classes with clear documentation of ownership, valuation, and usage.

### **3.2 Phased Implementation:**

The Policy shall be implemented progressively to allow for capacity building, acceptance, and adaptation to emerging reforms.

### **3.3 Cross-Functional Participation:**

Asset management is an integrated function requiring shared responsibilities and coordination across all departments.

### **3.4 Prudent, Evaluative and Future-Oriented Planning:**

Planning shall prioritize cost-effectiveness, sustainability, and resilience, guided by evidence-based evaluations and risk assessments.

### **3.5 Adaptability and Relevance:**

Practices must remain responsive to evolving needs, with regular policy reviews to address emerging challenges.

### **3.6 Professionalism and Integrity:**

Asset management shall be undertaken by qualified professionals adhering to the highest ethical standards (Chapter 6 of the Constitution).

### **3.7 Maximization of Value for Money:**

Assets shall be acquired, maintained, and disposed of in a manner promoting economy, efficiency, effectiveness, and equity.

### 3.8 Compliance and Conformity:

All processes must comply with applicable laws, regulations, and municipal planning instruments (ISUD, CUIDs, IDeP).

### 3.9 Transparency and Accountability:

Assets shall be managed openly, with decisions subject to public scrutiny, citizen engagement, and routine audits.

### 3.10 Regular Reporting:

Accurate asset management reports shall be prepared at least annually, covering inventories, maintenance status, and future needs.

***Policy Statement:*** *The Municipality shall be guided by principles of reliability, transparency, accountability, and value-for-money, ensuring accurate information, efficient utilization, evidence-based decisions, and that all processes are conducted in a phased, professional, and compliant manner.*

# CHAPTER 4: GOVERNANCE AND INSTITUTIONAL FRAMEWORK

This multi-level framework ensures coordination between national oversight bodies, county governments, and municipal structures.

## 4.1. National Level Institutions

- **National Treasury:** Sets policies, consolidates registers, and ensures compliance across devolved units.
- **Office of the Auditor-General:** Audits asset disclosures and verifies safeguards and compliance.
- **Controller of Budget:** Authorizes withdrawals for asset-related expenditures and monitors compliance.
- **Public Procurement Regulatory Authority (PPRA) :** Regulates procurement/disposal systems and issues standardized templates.
- **Public Sector Accounting Standards Board (PSASB) :** Prescribes financial reporting formats for assets and liabilities.
- **National Land Commission (NLC) :** Manages public land, advises on registration and land-based revenues.
- **Public Private Partnership (PPP) Unit:** Supports municipalities in structuring PPP projects.

## 4.2. County Level Institutions

- **County Treasury:** Custodian of county asset inventories (Section 104, PFM Act); issues guidelines; oversees municipal registers.
- **County Executive Committee (CEC) :** Approves key municipal decisions and aligns asset management with county priorities.

- **County Assembly:** Reviews/approves budgets, borrowing, and disposal of assets; examines financial statements.
- **County Directorate of Internal Audit:** Verifies asset existence, use, and safeguarding; ensures compliance.
- **Office of the County Attorney:** Drafts/reviews contracts; issues vesting orders; advises on asset disputes.

### 4.3 Municipal Level Institutions

- **4.3.1. Municipal Board (UACA, 2011) :** Provides strategic oversight, approves asset policies/plans, ensures public participation, monitors performance, ensures compliance, and holds the Municipal Manager accountable.
- **4.3.2. Municipal Manager (UACA, 2011) :** As Accounting Officer, acts as principal custodian, maintains asset register, ensures financial stewardship, complies with PFM/PPAD Acts, submits reports, oversees the Asset Management Committee, and applies value-for-money principles.
- **4.3.3. Supply Chain Management (SCM) Unit:** Provides technical expertise in procurement and disposal, maintains records, and supports inventory management.
- **4.3.4. Municipal Asset Management Committee:** Formed by the Municipal Manager and chaired by the SCM Director, it undertakes physical verification, advises on disposal, and conducts boards of survey.

### 4.4. Cross-Cutting Bodies

- **Intergovernmental Relations Technical Committee (IGRTC) :** Validates and facilitates asset/liability transfers from defunct local authorities.
- **Council of Governors (CoG) :** Coordinates inter-county learning and advocacy on asset management.

***Policy Statement:*** *The Municipality affirms that effective asset management requires a clear institutional framework. The Municipal Board provides strategic oversight, while the Municipal Manager assumes custodianship and operational responsibility, supported by the County Treasury*

*and other bodies, to safeguard assets, achieve value for money, and align with development objectives.*

## CHAPTER 5: ASSET MANAGEMENT FRAMEWORK

### 5.1 Introduction:

Municipal assets are the foundation for development and must be managed systematically. This chapter establishes a lifecycle-based framework, identifies key gaps, and prescribes policy responses.

### 5.2 Gaps and Challenges in Asset Management

- **Planning:** Inadequate needs assessments, weak strategic alignment, limited capacity, and budgetary constraints.
- **Acquisition:** Incomplete ownership documentation, procurement delays, weak lifecycle cost integration, and poor contract management.
- **Operation and Maintenance:** Incomplete manual registers, poor preservation culture, inadequate insurance, and lack of standardized practices.
- **Disposal:** Absence of a structured framework, limited capacity, inadequate data, and risk of political interference.

### 5.3 Policy Responses by Asset Lifecycle Stage

- **5.3.1 Planning:** Institutionalize needs assessments with lifecycle costing; mandate cross-departmental consultation; align plans with CIDP/ISUDP/CUIDs; build staff capacity.
- **5.3.2 Acquisition:** Secure ownership documentation at acquisition; integrate lifecycle costing; strengthen contract management; ensure PPAD/PFM Act compliance.
- **5.3.3 Operation and Maintenance:** Establish a digitized asset register (AMIS); implement preventive/corrective maintenance; require annual maintenance plans; expand insurance; train custodians.
- **5.3.4 Disposal:** Develop disposal guidelines aligned with PPAD Act; require professional valuation; maintain disposal registers; establish transparency safeguards.

## 5.4 Policy Responses for Key Asset Categories (per Gazette Notice No. 4698)

- **(a) Land and Buildings:** Secure ownership, maintain surveys/condition assessments, and implement preservation frameworks.
- **(b) Markets and Trading Facilities:** Maintain registers, ensure infrastructure upkeep, and plan for periodic upgrades.
- **(c) Roads, Drainage, and Stormwater Systems:** Implement routine inspection/maintenance and integrate climate resilience.
- **(d) Solid Waste Management and Sanitation Infrastructure:** Maintain waste asset registers, adopt tracking tech, enforce safe disposal.
- **(e) Street Lighting and Urban Safety Infrastructure:** Implement preventive maintenance and adopt energy-efficient tech.
- **(f) Firefighting and Disaster Management Assets:** Ensure operational readiness through regular maintenance and drills.
- **(g) Parks, Green Spaces, and Recreational Facilities:** Implement preservation plans and promote sustainable management.

## 5.5 Cross-Cutting Policy Areas

- **5.5.1 Asset Administration and Custodianship:** Ensure proper classification, recording, and safeguarding via centralized AMIS.
- **5.5.2 Use of Technology:** Progressively adopt AMIS, GIS, tagging, and dashboards; review system adequacy every three years.
- **5.5.3 Safety, Health, Environment, Risk, and Quality (SHERQ) :** Comply with safety/environmental standards; integrate ISO 31000 risk management.
- **5.5.4 Policy Review and Reporting:** Conduct regular reviews; submit quarterly reports; table annual consolidated report.

- **5.5.5 Monitoring and Evaluation:** Mainstream M&E through defined KPIs, supported by Internal Audit.

## 5.6 Lifecycle Financial Management

- **5.6.1 Depreciation:** Depreciate eligible non-financial assets per PSASB/IPSAS guidelines using the Straight-Line Method.
- **5.6.2 Revaluation:** Revalue assets every 3-5 years using qualified valuers; record gains per accounting standards.
- **5.6.3 Disposal:** Ensure lawful, transparent, environmentally responsible disposal supported by committees and proper documentation.

## CHAPTER 6: ASSET MAINTENANCE AND OPERATION PLAN

### 6.1 Introduction:

Effective maintenance is a governance obligation safeguarding investments and sustaining service delivery. This chapter provides a structured framework aligned with the Constitution, PFM Act, and NALM Guidelines.

### 6.2 Objectives of the Maintenance and Operation Plan:

1. Maintain Service Reliability.
2. Optimize Lifecycle Costs.
3. Promote Accountability.
4. Embed Sustainability.
5. Support Compliance (ISO 55000).

### 6.3 Types of Maintenance:

The Municipality shall adopt Preventive, Corrective, Predictive, and Emergency maintenance approaches.

### 6.4 Annual Maintenance Planning:

An Annual Asset Maintenance Plan (AAMP) shall be prepared, including inventory, schedule, cost estimates, responsibilities, risk assessments, and KPIs. It will be coordinated by SCM and approved by the Municipal Manager.

### 6.5 Roles and Responsibilities:

Municipal Board (oversight), Municipal Manager (approval/reporting), Heads of Directorates (implementation), SCM (coordination), Internal Audit (assurance).

### 6.6 Monitoring and Performance Review:

Systematic M&E via quarterly reports, annual reviews, and KPIs (e.g., % assets covered by preventive maintenance, downtime ratios, citizen satisfaction).

## 6.7 Risk Management in Maintenance:

Integrate risk management to mitigate disruptions, safety hazards, escalating costs, and environmental risks. Directorates shall maintain maintenance risk registers.

## 6.8 Continuous Improvement:

Adopt a culture of improvement through annual KPI reviews, citizen feedback, benchmarking, and leveraging new technologies.

### **\*Policy Statements:**

1. *The Municipality shall institutionalize preventive, corrective, and sustainable maintenance practices.*
2. *Annual maintenance planning, transparent reporting, and continuous improvement shall be mandatory to safeguard assets and ensure uninterrupted service delivery.*

## CHAPTER 7: IMPLEMENTATION FRAMEWORK

### 7.1 Introduction:

Implementation transforms policy into action. The Municipal Manager shall coordinate implementation with the Board, county/national agencies, and stakeholders. Legislative requirements will be processed through the County Assembly.

### 7.2 Implementation Plan and Requirements:

Success depends on organizational alignment, clear role designation, support systems (ICT, HR, finance), leadership, communication, and reporting.

### 7.3 Tenets of Policy Implementation:

1. Effective Organizational Structures.
2. Effective Planning and Role Designation.
3. Effective Support Systems.
4. Leadership and Governance Mechanisms.
5. Communication.
6. Reporting and Feedback Mechanisms.

### 7.4 Implementation Process:

The Municipality shall adopt a step-by-step process including phased cycles, resource allocation, training, structure re-orientation, operational changes, risk assessment, monitoring, and necessary legislation.

### 7.5 Implementation Measures:

1. **Procedural Prerequisites:** Policy approval by Board, CEC, and County Assembly (where legislation is needed).
2. **Functional Requirements:** Institutional adjustments, documentation standards, ICT deployment, and staff training.

***Policy Statement:*** *The Municipality commits to full policy implementation through effective planning, clear roles, strong leadership, reliable systems, and continuous reporting, ensuring assets are safeguarded and optimized for present and future generations.*

# CHAPTER 8: MONITORING, EVALUATION AND REPORTING (MER)

## 8.1 Introduction:

MER ensures the policy remains effective and responsive. Monitoring tracks implementation; evaluation assesses impact; reporting ensures transparent communication.

## 8.2 Objectives of MER:

1. Track Implementation Progress.
2. Assess Outcomes and Impact.
3. Promote Learning and Adaptation.
4. Ensure Accountability and Transparency.
5. Support Compliance.

## 8.3 Monitoring:

Continuous monitoring ensures compliance. The Accounting Officer is responsible, supported by Directorates (quarterly reports), Finance Directorate (oversight), County Treasury (quarterly reviews), and Internal Audit (independent review). Tools include progress reports, field visits, and dashboards.

## 8.4 Evaluation:

Periodic evaluations (annual, mid-term) will assess outcomes and long-term value. The County Treasury shall coordinate; independent evaluators may be engaged. The framework includes baseline surveys, outcome/impact evaluations, and learning reviews.

## 8.5 Reporting:

- **Quarterly Reports:** From departments to Municipal Manager to County Treasury.
- **Annual Asset Management Report:** Compiled by Municipal Manager, highlighting performance against KPIs.

- **Public Reporting:** Key findings shared via dashboards and public forums.

## 8.6 Risk Management:

MER is linked to risk management. The Municipality shall maintain a Risk Management Framework and departmental risk registers, integrated into annual plans.

## 8.7 Conclusion:

MER provides the foundation for policy effectiveness, transparency, and accountability. Continuous learning will inform adjustments and ensure responsiveness.

# CHAPTER 9: CAPACITY BUILDING AND CHANGE MANAGEMENT

## 9.1. Introduction:

Effective implementation requires capable human resources and adaptive organizational culture.

## 9.2. Capacity Building Measures:

1. **Training and Awareness:** Continuous training programs for all staff.
2. **Technical Skills Development:** Specialized training on registers, valuation, ICT, and disposal.
3. **Leadership and Governance:** Sensitization for Board members on oversight roles.
4. **Public Awareness:** Citizen sensitization on safeguarding public assets.

## 9.3. Change Management:

1. **Organizational Alignment:** Integrate asset management into daily operations.
2. **Stakeholder Engagement:** Early and continuous engagement in decision-making.
3. **ICT Integration:** AMIS adoption accompanied by strategies to ensure usability.

***Policy Position:*** *The Municipality commits to sustained investment in capacity building and deliberate change management to fully institutionalize this Policy.*

# CHAPTER 10: REVIEW AND POLICY EFFECTIVENESS

## 10.1. Introduction:

Periodic review ensures the policy remains relevant and effective.

## 10.2. Policy Review Mechanisms:

1. **Regular Review Cycle:** Every three years, or earlier if required by legislation or emerging issues.
2. **Performance-Based Review:** Informed by M&E reports, audit findings, and performance indicators.
3. **Stakeholder Involvement:** Structured consultations with staff, Board, County Treasury, and public.

## 10.3. Policy Effectiveness:

- Effectiveness measured by improvements in asset performance, cost-efficiency, compliance, and citizen satisfaction.
- Benchmarking with ISO 55000.
- Adjustments made to address gaps and integrate changes.

***Policy Statement:*** *The Municipality shall institutionalize a structured review mechanism to ensure this policy remains a living document—responsive, effective, and aligned with strategic goals.*

## 10.4. Conclusion:

This Policy represents the Municipality's commitment to prudent stewardship. It integrates legal mandates, governance, lifecycle management, technology, and citizen participation. Successful implementation requires collaboration among all stakeholders. Through continuous capacity building, MER, and review, the Municipality will manage assets with integrity, efficiency, and transparency, reaffirming its constitutional obligation to safeguard public resources and align management with long-term development goals.

## Appendix 1: Implementation Matrix on Policy Implementation Prerequisites & Functional Prerequisites

No.	Functional Requirement	Prerequisites	Key Directorates/Units	Period	Budget (KES)
1	Establish Municipal Asset Management Committees	Policy adoption	Finance, Economic Planning and Administration	2 weeks	<b>0 – 30,000</b>
2	Acquisition & implementation of Asset Management System (AMS) including Inventory management function	Specs, funding, procurement	Finance, Economic Planning and Administration	6–12 months	<b>3,000,000 – 10,000,000</b>
3	Asset identification, verification & tagging	Budget allocation, staff	Supply chain management unit	2–3 months	<b>500,000 – 1,500,000</b>
4	Preparation of Asset Reconciliation Report	AMS in place	Supply chain management unit	1 month	<b>100,000</b>
5	Origination of Asset Registers	AMS implemented	Supply chain management unit	1–2 months	<b>0 (system-based)</b>
6	Sensitization of Staff on policy	Policy approval	Finance, Economic Planning and Administration	Ongoing	<b>300,000</b>
7	Training of critical staff on procedural requirements	Policy adoption	Supply chain management and HR	Ongoing	<b>450,000</b>
8	Provision & installation of departmental stores	Site preparation	Manager & Supply chain	3 months	<b>500,000 – 3,000,000</b>
9	Recruitment/Deployment of Stores Personnel	Board approval	Municipal manager & Human Resources	1–2 months	<b>1,200,000 annually</b>

<b>No.</b>	<b>Functional Requirement</b>	<b>Prerequisites</b>	<b>Key Directorates/Units</b>	<b>Period</b>	<b>Budget (KES)</b>
10	Provision of standard forms, pre-acquisition planning templates & monitoring tools	Policy approval	Supply chain management & M&E	1 month	<b>50,000</b>
11	Provision of SOPs, manuals & security protocols	Policy approval	Municipal manager, Supply chain management, HR	1-2 months	<b>200,000</b>
12	Preparation of Procurement Policy	Internal drafting	Supply chain management	2 months	<b>1,000,000</b>
13	Training on Procurement Policy	Policy approval	Municipal manager & Supply chain management	1 month	<b>500,000</b>
14	Development of asset disposal policy	AMS in place	Municipal manager & Supply chain management	1 month	<b>1,000,000</b>
15	Training on Asset Disposal	Policy approval	Municipal manager & Supply chain management	1 month	<b>500,000</b>
16	ICT-based monitoring & evaluation modules	ICT infrastructure	Monitoring & Evaluation	12-24 months	<b>1,000,000 – 2,000,000</b>

## Appendix 2: Proposed Specifications for Asset Management System

### Purpose and Scope

Item	Description
<b>1. Description of the AMS</b>	A software and process system to manage all tangible/intangible assets. It maintains the conclusive asset record and tracks the lifecycle to enhance reporting, control costs, and mitigate risks. It comprises dynamic tabular entries (registers) on a unitary platform for aggregation, segmentation, and analysis (depreciation, revaluation, etc.).
<b>2. Need for an AMS</b>	Olkalou municipality has 8,000-9,000 asset units. A reliable, verifiable count for financial reporting is imperative. An independent verification must precede migration to an automated system. The AMS will provide automated registers for acquisition planning, financial reporting, data-driven decisions, and cost monitoring.
<b>3. Phased Acquisition &amp; Implementation</b>	Acquisition and implementation will occur in two phases over 4 months: <b>Phase 1:</b> Pre-installation planning, spec verification, installation, testing, tagging installation test, test report. <b>Phase 2:</b> Asset identification, verification, tagging/on-boarding, register population, sample reporting, training, pre-commissioning review, commissioning.

Item	Description
<b>4. Scope</b>	Specifications are limited to Olkalou municipality's needs for asset administration and compliance. It describes user needs (access, record, report). The AMS is <b>not</b> for consumables inventory. It <b>does not</b> specify programming techniques, architecture, data models, supplier criteria, training manuals, or system support, though providers are encouraged to supply these.
<b>5-6. Guiding Principles</b>	a) Compliance, b) Reliability/Completeness, c) Integration, d) Cost Efficiency, e) Phased Implementation, f) Adaptability/Customization, g) Compatibility, h) Broad Functionality (non-replication), i) Regular Reporting, j) Robust Data Collection.
<b>7. Conformance &amp; Usability</b>	Technology must reflect the Asset Management Policy. Conformance ensures consistent, standard management, increasing interoperability. Users must retrieve information in compliance with these specifications.
<b>8-9. Primary Objectives</b>	a) Reliable, verifiable record, b) Secure, tamper-proof register, c) Ease of access/use, d) Data reserve for planning, monitoring, and evaluation.
<b>10-12. Development &amp; Implementation Cycle</b>	<p><b>Pre-requisites:</b> Spec review, web server access, security verification, verification plan approval, tagging protocol approval, support schedule approval.</p> <p><b>Implementation Module:</b> Pre-installation planning → spec verification → installation → testing → test report → full reporting cycle → asset identification → verification &amp; format rationalization → tagging &amp; on-boarding → register population → training → pre-commissioning review → commissioning.</p>

Item	Description
<b>13-14. Future Enhancements</b>	a) Integration competency, b) Asset performance evaluation, c) Departmental sub-systems.
<b>15-16. Developer Specifications</b>	Provider to supply: a) Core specs, b) Installation/Networking protocols, c) Implementation Plan, d) Tagging Plan, e) User Permissions schema, f) DB settings, g) Workflow charts, h) Data Model, i) Relationship Model, j) Relationship Types, k) Guidance for Asset Identification Elements.
<b>17-18. General Specs</b>	a) Integrate/import/export with other sources, b) Integrate with HR systems, c) Preserve entry logs (no edit/overwrite), d) Flexible input fields.
<b>19-20. Integration Capability</b>	a) Data import/export, b) HCM systems, c) Workflow integration, d) M&E platforms, e) Tagging integration.
<b>21-23. Platforms &amp; Settings</b>	<b>Platform:</b> Web access on Windows/Mac. <b>Settings:</b> Configurable backups, permissions, security. Unlimited user licenses. Daily database backup to resident server and cloud (e.g., Dropbox, Google Workspace).
<b>24-26. Database Configurations</b>	For aggregation and detailed data requests. Features: a) Multiple, cross-way access; b) Records; c) Attributes.
<b>27-28. Quality Assurance</b>	a) System stability for future customization, b) Fulfill reporting requirements, c) Ease of use, d) Adequate training, e) Compliance with specs.
<b>29-32. Identity &amp; Architecture</b>	<b>User Identity:</b> Defined by Procurement & HR. <b>Architecture:</b> Provider to describe chosen model (integrated, distributed, etc.) with supporting rationale.

## Core Specifications: Asset Management Life Cycle Approach

Lifecycle Stage	Objectives & Specifications
<b>33-38. Planning</b>	<p><b>Objective:</b> Be a planning/analytical tool, providing lifecycle data for pre-acquisition planning and operational learning. Incorporate a Project Dashboard.</p> <p><b>Specs:</b> a) Consistent lifecycle approach, b) Excel compatibility, c) Comparative budgeting info, d) Capture O&amp;M costs by asset/department, e) Budget access protocols, f) Asset use period delimitation, g) M&amp;E reports, h) Multi-dimensional data collection (time, identity, custody), i) Expandable data collection, j) Pre-acquisition documentation checklist (automated to prompt acquisition), k) Project completion reporting, l) Stage completion for multi-period financing, m) Valuation for multi-stage acquisition.</p>
<b>39-42. Acquisition</b>	<p><b>Objective:</b> Initiate acquisition on the AMS; complete asset register entry upon acquisition completion.</p> <p><b>Specs:</b> a) Initiate acquisition, b) Link to asset registers, c) Multi-step approval for final entry, d) Support alternative methods (PPP, leasing), e) Incorporate register formats, f) Upload or line-by-line spec entry, g) Repeat-purchase prompts, h) Reporting by department, mode, user, class, i) Generate aggregated reports (by period, department, class), j) Upload documents (invoice, title), k) Online inspection/acceptance with checklist, l) Record participant notes.</p>
<b>43-44. Operation &amp; Maintenance</b>	<p><b>Objective:</b> Provide information to conduct, monitor, authorize, and report on O&amp;M, including allocation, custody, costs, and transfers. <i>(Detailed specs are integrated into subsequent sections on Custody, Maintenance, etc.)</i></p>

Lifecycle Stage	Objectives & Specifications
45-47. Asset Identification	<p><b>Attributes:</b> Relationship ID (location, unit, description, date) and Extension ID.</p> <p><b>Identity Features:</b> Location, Tag #, Serial #, Status (in service/obsolete), Category, Sub-category, Custodian, Open Market Value (if obsolete), Remarks.</p>
48-50. Asset Registers	<p><b>Features:</b> a) Batch/single entry, b) Flexible fields, c) Visible only after validation, d) View multiple registers, e) Separated by category/period, f) Generate new registers, g) Multi-step verification, h) Retractable/customizable/static fields, i) Edit permissions required, j) Entry validation.</p>
51-53. Ownership Documentation	<p><b>Features:</b> a) Scan and append docs, b) Entry requires doc upload, c) Report on docs available vs. asset list.</p>
54-58. Asset Tagging	<p><b>Objectives:</b> Remote view, simultaneous scanner access, matching data, current data, primary verification.</p> <p><b>Features:</b> Captures ID features, minimizes cycle time, ensures adoption, aids audit, remote access, automated tagging.</p> <p><b>Equipment:</b> Anodized aluminum barcode with alphanumeric code, scanner-readable, durable adhesive.</p> <p><b>Data on Tag:</b> Location, Year of Acquisition, Tag #, Serial #, Status, Category, Sub-category, Custodian, Remarks.</p>
59-61. Asset Location	<p>Enables location-based search/reporting, based on custodial department and physical location. Tracks movement, authorization, and purpose.</p> <p><b>Attributes:</b> Physical location, department, movement (physical/departmental), transfer date, authorization, condition, use status.</p>

<b>Lifecycle Stage</b>	<b>Objectives &amp; Specifications</b>
<b>62-64. Asset Custody</b>	<p>Determines custody for search/reporting. Tracks allocation, assignment, and personnel changes.</p> <p><b>Attributes:</b> Issuance to user, allocation (dept/personnel), custody condition, surrender, release, clearance requirements.</p>
<b>65-66. Operation of Assets</b>	<p>Enables and records: a) Documentation requirements, b) Mandate for operation, c) Location of operation, d) Cost of operation, e) Out-of-operation reporting.</p>
<b>67-69. Asset Maintenance &amp; Repair</b>	<p><b>Objective:</b> Record repair activities and maintain history of failures and fixes.</p> <p><b>Features:</b> a) Documentation, b) Mandate/authorization, c) Location, d) Frequency over asset life, e) Cost, f) Record by attributes (class, dept, function).</p>
<b>70-71. Asset Movement</b>	<p>Tracks asset location changes via Asset Movement transactions.</p>
<b>72-75. Disposal</b>	<p>Enables notification, recording, and historical reporting of disposed assets. Disposed assets are hidden from current users but reportable.</p> <p><b>Features:</b> a) Notify assets due for disposal, b) Identify and notify, c) Discharge from system, d) Indicate disposal value.</p> <p><b>Reports:</b> Consolidated report by class, period, dept. Unit report by class, cost, years of use, user, mode/basis of disposal, useful life, and appended maintenance record.</p>

Lifecycle Stage	Objectives & Specifications
<b>76-79. Reporting</b>	<p>Ensures accessible info for financial reporting and M&amp;E to identify bottlenecks and improve service.</p> <p><b>Features:</b> a) Align reports to needs, b) Accommodate minimum info for financial reporting, c) Ensure required attributes, d) Conclusive register, e) Query enabled.</p> <p><b>Output:</b> Asset class/category/unit, ownership report, acquisition value, year of purchase, depreciation (rate, current, accum., method), cost of O&amp;M, outstanding value.</p>
<b>80-83. Depreciation (Automated)</b>	<p>Automates calculation to avoid manual entry.</p> <p><b>Features:</b> a) Configure schedules, b) Auto-calc based on method and 'Available to Use Date', c) Create journal entries, d) Support Straight line, DDB, WDV models.</p> <p><b>Attributes:</b> Asset unit, class, rate.</p> <p><b>Calculation:</b> <math>NBV = \text{Gross Book Value} - \text{Total Depreciation (Accum. Previous} + \text{Current} - \text{Write-off)}</math>.</p>
<b>84-85. Revaluations</b>	<p>Automates adjustments for value increases/decreases and updates journal entries/depreciation.</p> <p><b>Calculation:</b> <math>\text{Gross Book Value} = \text{Opening Value} + \text{Increases} - \text{Decreases}</math>.</p>
<b>86-88. Asset Inventory</b>	<p>Integrated inventory managing all asset info for batched/serialized items. Barcode scanning provides real-time output.</p> <p><b>Attributes for Reports:</b> Department, category, description, class, features, year of acquisition, correlated with O&amp;M cost, annual/accumulated depreciation.</p>
<b>89-91. Verification &amp; Audit Support</b>	<p>Provides info and reports for verification templates and audit queries.</p> <p><b>Features:</b> a) Report request, b) Access protocols, c) Generation permissions, d) Log preservation.</p>

<b>Lifecycle Stage</b>	<b>Objectives &amp; Specifications</b>
<b>92-94. Risk Management Support</b>	<p>Enhances and implements risk controls via the AMS, acting as a mitigation mechanism.</p> <p><b>Features:</b> a) Develop risk controls, b) Institution-wide applicability, c) Notifications (acquisition complete, due disposal, information risk).</p>
<b>95-97. Security</b>	<p>Supports physical asset integrity and information security.</p> <p><b>Features:</b> a) Roles and Permissions Manager, b) Permanent log record, c) No overwrite/delete, d) Auditable changes.</p>
<b>98-100. Training</b>	<p>Provider to supply comprehensive training plan based on implementation schedule. Includes planning, manual, personnel selection, and QA.</p>
<b>101-109. User Permissions</b>	<p>Create multiple users with assigned roles (a set of permissions). System Manager role can add users and set roles.</p>

## User Permissions and Access

User/Role	Permissions / Access
<b>System Manager</b>	Add users, set roles for all users.
<b>Office of the Governor</b>	Dashboard access; reports on Acquisition/Disposal, asset allocation by department and staff class.
<b>Chief Officers / Accounting Officers</b>	Primary Department Custodian; reports on Acquisition/Disposal, asset allocation for their department and by staff class.
<b>Director Of Procurement</b>	Full system administration: Register entry/validation, user admission, field definition, acquisition/disposal/custody validation, personnel surrender, custody assignment, transfer/return, report generation/validation, query validation, rights assignment and proxy setup.
<b>Economic Planning Dept</b>	Dashboard access; reports on Acquisition/Disposal, asset allocation by department and staff class.
<b>Financial Reporting / Audit</b>	Reports on Acquisition/Disposal, asset allocation by department and staff class.
<b>Procurement Officers</b>	Delegated Primary Custodian (operational management).

## Appendix 4 List of Proposed Asset Registers

1.	Land (Acquisition And Ownership) Register	
2.	Land (Physical Planning, Survey & Maintenance) Register	
3.	Buildings (Acquisition/Construction) Register	
4.	Buildings (Maintenance) Register	
5.	Motor Vehicle Register	
6.	Motor Vehicle (Maintenance) Register	
7.	Plant, Machinery And Equipment Register	
8.	Plant, Machinery And Equipment(Maintenance) Register	
9.	Biological Assets Register	
10.	Roads Infrastructure Register	
11.	Roads Infrastructure (Maintenance) Register	
12.	Railway Infrastructure Register	
13.	Health Centers Register	
14.	Early Childhood Development Centers Register	
15.	Other Infrastructure Register	
16.	Work In Progress Register	
17.	Inventory(Consumables) Register	
18.	Computer and ICT Equipment Register	
19.	Furniture, Fittings and Equipment Register	
20.	Heritage Assets Register	
21.	Subsoil Assets Register	
22.	Investments Register	

23.	Cash and Bank Register	
24.	Loans Receivable Register	
25.	Imprest Register	
26.	Intangible Assets Register	
27.	Leases Register	
28.	Losses Register	
29.	Fuel Register	
30.	Activity (Motor Vehicle Use) Register	

## Appendix 5 Asset maintenance plan

Attached as a separate document

## Appendix 6 List of Proposed Standard Forms and Asset Documentation Formats

1.	Requisition Form	
2.	Inspection and Acceptance Form	
3.	Scheduled Maintenance Form	
4.	Portable and Attractive Items Control Ledger	
5.	Portable and Attractive Items Reconciliation Ledger	
6.	Inventory Record and Reconciliation Ledger	

7.	Asset Issuance Register	
8.	Asset Handover Register	
9.	Activity and Equipment Sign-Out Register	
10.	Asset Deployment Assessment Report Format	
11.	Compatibility and Integration Assessment Template (Acquisition Planning)	
12.	Alternatives Proposal (Budgeting and Acquisition) Template.	



**Form AR 001 (a)**

**LAND (ACQUISITION AND OWNERSHIP) REGISTER**

Index/Tag No.	Requisition S/No.	Descr. of Land	Mode of Acquisition (Purchase, transfer, donation)	Asset Category (Land or Investment property)	County / Sub-County/	Land Reg. Title / Number / Unique identifier	Nearest town/Loca	GPS	Polygon				Document of Ownership Held	Proprietorship / User Details (per Document of Title)	Size (HA)	Ownership Status (Freehold / Leasehold)	Acquisition Date	Reg. Date	Disputed / Undisputed	Encumbrance	Planned / unplanned	Purpose of land use / survey	Survey / Notion	Acquisition Amount	Fair Value / Min. of Lands zonal maps	Disposal Date / Change of Use Date	Disposal Value	Annual Rental Income (Investment property)	Notes	
									A	B	C	D																		

**For review of the above Asset Register (Record, Maintain, Control)**

(a) Simulate completion by entering dummy data.

(b) Reviewer indicates comments on the proposed register below;

(1) Form is illustrated as will be presented on the Asset Management System.

(2) The system log shall indicate the following; **Last date Register was edited, Designation of the officer editing the register, Designation of Officer Checking the Register, and Designation of the officer authorizing the register entry.**

(3) Asset Search fields: **Index/Tag Number, Requisition Serial Number, Asset Holder’s Employee Number, Department, Program Assigned, Registration Number, Officer in Custody(Staff Member), Useful life, Chassis Number, Value**

**Remarks on Review**

Proposed Amendments, General Review	Missing Fields	Changes in Format

<b>Descr. - Description</b> <b>Depr. - Depreciation</b> <b>Bldg.- Building</b> <b>Reg. - Registration</b> <b>Dept. - Department</b>	<b>Orig. - Original</b> <b>Accum. - Accumulated</b> <b>Annu. - Annual</b> <b>NBV – Net Book Value</b> <b>Maint. - Maintenance</b>
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Form AR 001 (b)

**LAND (PHYSICAL PLANNING, SURVEY & MAINTENANCE) REGISTER**

Index/Tag No.	Requisition S/No.	Descr. of Land	Land Registration / Title Number / Unique Identifier	Size (HA)	Nearest Town / Location	GPS Polygon				Planned / Unplanned	Purpose of land / Approved Use	Surveyed / Not surveyed	Fenced / Not fenced	Developed / undeveloped	Access / maintained / unmaintained	Road / maintained / unmaintained	Road reserve & drainage / maintained / unmaintained	Water connected / not connected	Electricity / connected / not connected	Remarks	
						A	B	C	D												

<b>For review of the above Asset Register (Record, Maintain, Control)</b>
Simulate completion by entering dummy data. Reviewer indicates comments on the proposed register below;
Form is illustrated as will be presented on the Asset Management System. The system log shall indicate the following; <b>Last date Register was edited, Designation of the officer editing the register, Designation of Officer Checking the Register, and Designation of the officer authorizing the register entry.</b>

Asset Search fields: **Index/Tag Number, Requisition Serial Number, Asset Holder's Employee Number, Department, Program Assigned, Registration Number, Officer in Custody(Staff Member), Useful life, Chassis Number, Value**

<b>Remarks on Review</b>		
Proposed Amendments,General Review	Missing Fields	Changes in Format

<b>Descr. - Description</b>	<b>Orig. - Original</b>
<b>Depr. - Depreciation</b>	<b>Accum. - Accumulated</b>
<b>Bldg.- Building</b>	<b>Annu. - Annual</b>
<b>Reg. - Registration</b>	<b>NBV – Net Book Value</b>
<b>Dept. - Department</b>	<b>Maint. - Maintenance</b>

**Form AR 002 (a)**

**BUILDINGS (ACQUISITION/CONSTRUCTION) REGISTER**

Index/ Tag No.	Requisition S/No.	Directorate Code	Descr./ Name of Bldg.	Mode of Bldg. ownership (construction, lease, transfer, purchase)	Cate gory (Building or Investment property)	Bldg. No.	Institution (Proprietorship/ Ownership details )	Nearest town Location	Street /Road	County/ Ward	Sub- Number	Land Reg. / Title Number / Unique Identifier	Size /and (HA)	Land Ownership status (Freehold/ leasehold)	Source of funds	Bldg. construction /lease start date/ transfer/ purchase date	Type of Bldg. (Permanent/ temporary)	Use	Estimated useful life (years) / Period of lease	No. of Floors	Plinth Area (Sq. Feet)	Cost of construction/ purchase/ valuation	lease/ Annu. Depr.	Accum. Depr. to date	Net Book Value	Annual rental income (for property) investment	Remarks	

**For review of the above Asset Register (Record, Maintain, Control)**

Simulate completion by entering dummy data.

Reviewer indicates comments on the proposed register below;

Form is illustrated as will be presented on the Asset Management System.

The system log shall indicate the following; **Last date Register was edited, Designation of the officer editing the register, Designation of Officer Checking the Register,** and **Designation of the officer authorizing the register entry.**

Asset Search fields: **Index/Tag Number, Requisition Serial Number, Asset Holder’s Employee Number, Department, Program Assigned, Registration Number, Officer in Custody(Staff Member), Useful life, Chassis Number, Value**

**Remarks on Review**

Proposed Amendments,General Review

Missing Fields

Changes in Format

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<b>Descr. - Description</b>	<b>Orig. - Original</b>
<b>Depr. - Depreciation</b>	<b>Accum. - Accumulated</b>
<b>Bldg.- Building</b>	<b>Annu. - Annual</b>
<b>Reg. - Registration</b>	<b>NBV – Net Book Value</b>
<b>Dept. - Department</b>	<b>Maint. - Maintenance</b>

**Form AR 002 (b)**

**BUILDINGS (MAINTENANCE) REGISTER**

Index/ Tag No.	Requisition S/No.	Dept. Code	Descr., Name of Bldg.	Mode of ownership (construction, lease, transfer, purchase)	Bldg. No.	Proprietorship/ ownership details	Land Reg. / Title Number Unique Identifier	Cost of construction/ purchase/ valuation	Insurance Policy No.	Amount Insured	Date of last maintenance	Date of scheduled maintenance	Type of scheduled maintenance (plumbing, electrical, lighting, flooring, roofing, painting)	Descr. Priority Level (High, Medium, Low)	Estimated maintenance time	Estimated maintenance costs	Actual maintenance costs	Remarks

<b>For review of the above Asset Register (Record, Maintain, Control)</b>		
<p>Simulate completion by entering dummy data.                  Reviewer indicates comments on the proposed register below;</p>		
<p>Form is illustrated as will be presented on the Asset Management System.                  The system log shall indicate the following; <b>Last date Register was edited, Designation of the officer editing the register, Designation of Officer Checking the Register,</b>                  and <b>Designation of the officer authorizing the register entry.</b>                  Asset Search fields: <b>Index/Tag Number, Requisition Serial Number, Asset Holder’s Employee Number, Department, Program Assigned, Registration Number, Officer in Custody(Staff Member), Useful life, Chassis Number, Value</b></p>		
<b>Remarks on Review</b>		
Proposed Amendments,General Review	Missing Fields	Changes in Format

<b>Descr. - Description</b>	<b>Orig. - Original</b>
<b>Depr. - Depreciation</b>	<b>Accum. - Accumulated</b>
<b>Bldg.- Building</b>	<b>Annu. - Annual</b>
<b>Reg. - Registration</b>	<b>NBV – Net Book Value</b>
<b>Dept. - Department</b>	<b>Maint. - Maintenance</b>

**Form AR 003**

**MOTOR VEHICLE REGISTER**

Index No.	Requisition S/No.	Directorate Code	Program Code	Vehicle Reg. No.	Financed by/ Source of funds	Engine No.	Chassis No.	Tag No.	Make & Model	Yr of Purchase	PV No.	Original Location	Current Location	Replacement Date (if applicable)	Acquisition Cost Kshs	Depr. rate	Ann. Depr. Kshs	Acc. Depr. Kshs	Net Book Value	Date of disposal	Disposal value	Officer Custody/ PF No.	Date Assigned	Asset condition	Logbook (Yes/ No)	Notes	

<b>For review of the above Asset Register (Record, Maintain, Control)</b>		
Simulate completion by entering dummy data. Reviewer indicates comments on the proposed register below;		
Form is illustrated as will be presented on the Asset Management System. The system log shall indicate the following; <b>Last date Register was edited, Designation of the officer editing the register, Designation of Officer Checking the Register, and Designation of the officer authorizing the register entry.</b> Asset Search fields: <b>Index/Tag Number, Requisition Serial Number, Asset Holder’s Employee Number, Department, Program Assigned, Registration Number, Officer in Custody(Staff Member), Useful life, Chassis Number, Value</b>		
<b>Remarks on Review</b>		
Proposed Amendments, General Review	Missing Fields	Changes in Format

<b>Descr. - Description</b>	<b>Orig. - Original</b>
<b>Depr. - Depreciation</b>	<b>Accum. - Accumulated</b>
<b>Bldg.- Building</b>	<b>Annu. - Annual</b>
<b>Reg. - Registration</b>	<b>NBV – Net Book Value</b>
<b>Dept. - Department</b>	<b>Maint. - Maintenance</b>

**Form AR 004**

**MOTOR VEHICLE (MAINTENANCE) REGISTER**

Index/Tag No.	Requisition S/No.	Dept. Code	Program Code	Asset Descr. & Model	Make Reg. No.	Vehicle No.	Engine No.	Chassis No.	Yr of Purchase	Insurance Policy No.	Amount Insured	PV No.	Date of last Maint.	Date of scheduled maint.	Type of scheduled maint.	Descr.	Priority Level (High, Medium, Low)	Estimated Maint. time	Estimated Maint. costs	Actual Maint. costs	Officer in Custody/ PF No.	Date Assigned	Asset condition	Notes		

**For review of the above Asset Register (Record, Maintain, Control)**

Simulate completion by entering dummy data.

Reviewer indicates comments on the proposed register below;

Form is illustrated as will be presented on the Asset Management System.

The system log shall indicate the following; **Last date Register was edited, Designation of the officer editing the register, Designation of Officer Checking the Register,** and **Designation of the officer authorizing the register entry.**

Asset Search fields: **Index/Tag Number, Requisition Serial Number, Asset Holder’s Employee Number, Department, Program Assigned, Registration Number, Officer in Custody(Staff Member), Useful life, Chassis Number, Value**

**Remarks on Review**

Proposed Amendments, General Review	Missing Fields	Changes in Format

<b>Descr. - Description</b>	<b>Orig. - Original</b>
<b>Depr. - Depreciation</b>	<b>Accum. - Accumulated</b>
<b>Bldg.- Building</b>	<b>Annu. - Annual</b>
<b>Reg. - Registration</b>	<b>NBV – Net Book Value</b>
<b>Dept. - Department</b>	<b>Maint. - Maintenance</b>

**Form AR 005**

PLANT, MACHINERY AND HEAVY EQUIPMENT REGISTER

Index/Tag No.	Requisition S/No.	Dir e	Pro Cod	Ass co	Reg. De	Financed by/ source of funds	Tag No.	Make & Model	Engine No.	Chassis No.	Date of Delivery / installation	PV No.	Orig. Location	Current Location	Replacement Date (if applicable)	Acquisition cost Kshs.	Depr. Rate	Annu. Depr. Kshs	Acc. Depr. Kshs	NBV	Date of disposal	Disposal Value	Officer in Custody/ No.	Asset condition	Notes	

<b>For review of the above Asset Register (Record, Maintain, Control)</b>		
Simulate completion by entering dummy data. Reviewer indicates comments on the proposed register below;		
Form is illustrated as will be presented on the Asset Management System. The system log shall indicate the following; <b>Last date Register was edited, Designation of the officer editing the register, Designation of Officer Checking the Register, and Designation of the officer authorizing the register entry.</b> Asset Search fields: <b>Index/Tag Number, Requisition Serial Number, Asset Holder’s Employee Number, Department, Program Assigned, Registration Number, Officer in Custody(Staff Member), Useful life, Chassis Number, Value</b>		
<b>Remarks on Review</b>		
Proposed Amendments,General Review	Missing Fields	Changes in Format

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<b>Descr. - Description</b>	<b>Orig. - Original</b>
<b>Depr. - Depreciation</b>	<b>Accum. - Accumulated</b>
<b>Bldg.- Building</b>	<b>Annu. - Annual</b>
<b>Reg. - Registration</b>	<b>NBV – Net Book Value</b>
<b>Dept. - Department</b>	<b>Maint. - Maintenance</b>

**Form AR 006**

PLANT, MACHINERY AND EQUIPMENT(MAINTENANCE) REGISTER

Index/Tag No.	Requisition S/No.	Directorate Code	Program Code	Asset Descr.	Source of Funds	Serial No.	Tag No.	Make & Model	Engine No.	Chassis No.	Yr of Purchase	Insurance Policy No.	Amount Insured	PV No.	Date last Maint.	Date scheduled Maint.	Type of scheduled Maint.	Descr.	Priority Level (High, Medium, Low)	Estimated Maint. time	Estimated Maint. costs	Actual Maint. costs	Officer Custody/ No.	Date Assigned	Asset condition	Notes	

<b>For review of the above Asset Register (Record, Maintain, Control)</b>
Simulate completion by entering dummy data. Reviewer indicates comments on the proposed register below;
Form is illustrated as will be presented on the Asset Management System. The system log shall indicate the following; <b>Last date Register was edited, Designation of the officer editing the register, Designation of Officer Checking the Register,</b> and <b>Designation of the officer authorizing the register entry.</b>

Asset Search fields: **Index/Tag Number, Requisition Serial Number, Asset Holder's Employee Number, Department, Program Assigned, Registration Number, Officer in Custody(Staff Member), Useful life, Chassis Number, Value**

<b>Remarks on Review</b>		
Proposed Amendments,General Review	Missing Fields	Changes in Format

<b>Descr. - Description</b>	<b>Orig. - Original</b>
<b>Depr. - Depreciation</b>	<b>Accum. - Accumulated</b>
<b>Bldg.- Building</b>	<b>Annu. - Annual</b>
<b>Reg. - Registration</b>	<b>NBV – Net Book Value</b>
<b>Dept. - Department</b>	<b>Maint. - Maintenance</b>

**Form AR 008**

ROADS INFRASTRUCTURE REGISTER

Index No.	Road description	Location	Requisition S/No.	Location / Ward	Road ID	Length (KMs)	Date of commission	Length (Kms)	Type of road	Class of road	Mode of funding	Amenities available	Land registry ID	Useful life (years)	Cost	Annual depreciation	Accumulated depreciation	Net Book value	Remarks	

<b>For review of the above Asset Register (Record, Maintain, Control)</b>		
<p>Simulate completion by entering dummy data.                  Reviewer indicates comments on the proposed register below;</p>		
<p>Form is illustrated as will be presented on the Asset Management System.                  The system log shall indicate the following; <b>Last date Register was edited, Designation of the officer editing the register, Designation of Officer Checking the Register,</b>                  and <b>Designation of the officer authorizing the register entry.</b>                  Asset Search fields: <b>Index/Tag Number, Requisition Serial Number, Asset Holder’s Employee Number, Department, Program Assigned, Registration Number, Officer in Custody(Staff Member), Useful life, Chassis Number, Value</b></p>		
<b>Remarks on Review</b>		
Proposed Amendments, General Review	Missing Fields	Changes in Format

<b>Descr. - Description</b>	<b>Orig. - Original</b>
<b>Depr. - Depreciation</b>	<b>Accum. - Accumulated</b>
<b>Bldg.- Building</b>	<b>Annu. - Annual</b>
<b>Reg. - Registration</b>	<b>NBV – Net Book Value</b>
<b>Dept. - Department</b>	<b>Maint. - Maintenance</b>

Form AR 009

ROADS INFRASTRUCTURE (MAINTENANCE) REGISTER

Index/Tag No.	Road Descr.	Location	Requisition S/No.	Road ID	Date of Commission	Length (Kms) of road	Type of road	Date of last Maint.	Date of scheduled Maint.	Type of scheduled maint.	Descr.	Priority Level (High, Medium, Low)	Estimated Maint. time	Estimated Maint. costs	Actual Maint. costs	Useful life (years)	Accum. Depr.	NBV	Remarks	

<b>For review of the above Asset Register (Record, Maintain, Control)</b>
<p>Simulate completion by entering dummy data.  Reviewer indicates comments on the proposed register below;</p>
<p>Form is illustrated as will be presented on the Asset Management System.  The system log shall indicate the following; <b>Last date Register was edited, Designation of the officer editing the register, Designation of Officer Checking the Register,</b>  and <b>Designation of the officer authorizing the register entry.</b>  Asset Search fields: <b>Index/Tag Number, Requisition Serial Number, Asset Holder’s Employee Number, Department, Program Assigned, Registration Number, Officer in Custody(Staff Member), Useful life, Chassis Number, Value</b></p>
<b>Remarks on Review</b>

Proposed Amendments, General Review	Missing Fields	Changes in Format

<b>Descr. - Description</b>	<b>Orig. - Original</b>
<b>Depr. - Depreciation</b>	<b>Accum. - Accumulated</b>
<b>Bldg.- Building</b>	<b>Annu. - Annual</b>
<b>Reg. - Registration</b>	<b>NBV – Net Book Value</b>
<b>Dept. - Department</b>	<b>Maint. - Maintenance</b>

**Form AR 010**

RAILWAY INFRASTRUCTURE REGISTER

Description	Sub-County	Date of commission	Length (Kms) of Rail	Type	Tag No.	Amenities available	Land registry ID	Useful life (years)	Cost	Annual depreciation	Accumulated depreciation	Net Book value	Remarks

<b>For review of the above Asset Register (Record, Maintain, Control)</b>
<p>Simulate completion by entering dummy data.  Reviewer indicates comments on the proposed register below;</p>
<p>Form is illustrated as will be presented on the Asset Management System.  The system log shall indicate the following; <b>Last date Register was edited, Designation of the officer editing the register, Designation of Officer Checking the Register,</b>  and <b>Designation of the officer authorizing the register entry.</b>  Asset Search fields: <b>Index/Tag Number, Requisition Serial Number, Asset Holder’s Employee Number, Department, Program Assigned, Registration Number, Officer in Custody(Staff Member), Useful life, Chassis Number, Value</b></p>
<b>Remarks on Review</b>

Proposed Amendments, General Review	Missing Fields	Changes in Format

<b>Descr. - Description</b>	<b>Orig. - Original</b>
<b>Depr. - Depreciation</b>	<b>Accum. - Accumulated</b>
<b>Bldg.- Building</b>	<b>Annu. - Annual</b>
<b>Reg. - Registration</b>	<b>NBV – Net Book Value</b>
<b>Dept. - Department</b>	<b>Maint. - Maintenance</b>

**Form AR 011**

OTHER INFRASTRUCTURE REGISTER

Index/ Tag No.	Asset Description	Requisition No.	Financed by/ source of funds	Length (if applicable)	Size (e.g. area, producti on capacity etc.)	Make & Model	Date of installa tion/ Commission ing	PV numb er	Origin al Locati on	Current Locati on	Installati on amount	Depreciati on rate	Annual depreciati on	Accumulat ed depreciati on	Net Book Value	Date of Dispos al	Dispos value	Responsi ble officer/ Officer In Custody/ PF No.	Asset conditi on	Not es

For review of the above Asset Register (Record, Maintain, Control)

Simulate completion by entering dummy data.

Reviewer indicates comments on the proposed register below;

Form is illustrated as will be presented on the Asset Management System.

The system log shall indicate the following; **Last date Register was edited, Designation of the officer editing the register, Designation of Officer Checking the Register,** and **Designation of the officer authorizing the register entry.**

Asset Search fields: **Index/Tag Number, Requisition Serial Number, Asset Holder's Employee Number, Department, Program Assigned, Registration Number, Officer in Custody(Staff Member), Useful life, Chassis Number, Value**

**Remarks on Review**

Proposed Amendments, General Review

Missing Fields

Changes in Format

<b>Descr. - Description</b>	<b>Orig. - Original</b>
<b>Depr. - Depreciation</b>	<b>Accum. - Accumulated</b>
<b>Bldg.- Building</b>	<b>Annu. - Annual</b>
<b>Reg. - Registration</b>	<b>NBV – Net Book Value</b>
<b>Dept. - Department</b>	<b>Maint. - Maintenance</b>

WORK IN PROGRESS REGISTER

Index/ Tag No.	Asset Category	Directorate Code	Program Code	Projected Sources of Funds	Actual Source of Funds	Location of asset	Start Date	Contract Amount (Kshs)	Expected date of completion	Completion of Works Valuation	Inventory On Site(Kshs)	Total Valuation amount (Kshs)	Contractor's Valuation	Percentage of completion to date	Amount spent to date	Commitment in next financial year	Commitment beyond next financial year	Class of asset transferred to	Date of transfer	Amount of WIP transferred	Balance of WIP	Remarks	

**For review of the above Asset Register (Record, Maintain, Control)**

Simulate completion by entering dummy data.

Reviewer indicates comments on the proposed register below;

Form is illustrated as will be presented on the Asset Management System.

The system log shall indicate the following; **Last date Register was edited, Designation of the officer editing the register, Designation of Officer Checking the Register,** and **Designation of the officer authorizing the register entry.**

Asset Search fields: **Index/Tag Number, Requisition Serial Number, Asset Holder's Employee Number, Department, Program Assigned, Registration Number, Officer in Custody(Staff Member), Useful life, Chassis Number, Value**

**Remarks on Review**

Proposed Amendments, General Review

Missing Fields

Changes in Format

<b>Descr. - Description</b>	<b>Orig. - Original</b>
<b>Depr. - Depreciation</b>	<b>Accum. - Accumulated</b>
<b>Bldg.- Building</b>	<b>Annu. - Annual</b>
<b>Reg. - Registration</b>	<b>NBV – Net Book Value</b>
<b>Dept. - Department</b>	<b>Maint. - Maintenance</b>

**Form AR 013**

INVENTORY (CONSUMABLES) REGISTER

Item Code	Dept Code	Program Code	Description of Inventory item	Unit e.g. piece, Kgs, etc.	Last date of Inventory Count	Quantity	Unit cost	Total Cost	Officer in Custody/ PF No.	Remarks

<b>For review of the above Asset Register (Record, Maintain, Control)</b>		
Simulate completion by entering dummy data. Reviewer indicates comments on the proposed register below;		
Form is illustrated as will be presented on the Asset Management System. The system log shall indicate the following; <b>Last date Register was edited, Designation of the officer editing the register, Designation of Officer Checking the Register,</b> and <b>Designation of the officer authorizing the register entry.</b> Asset Search fields: <b>Index/Tag Number, Requisition Serial Number, Asset Holder’s Employee Number, Department, Program Assigned, Registration Number, Officer in Custody(Staff Member), Useful life, Chassis Number, Value</b>		
<b>Remarks on Review</b>		
Proposed Amendments, General Review	Missing Fields	Changes in Format

<b>Descr. - Description</b>	<b>Orig. - Original</b>
<b>Depr. - Depreciation</b>	<b>Accum. - Accumulated</b>
<b>Bldg.- Building</b>	<b>Annu. - Annual</b>
<b>Reg. - Registration</b>	<b>NBV – Net Book Value</b>
<b>Dept. - Department</b>	<b>Maint. - Maintenance</b>

**Form AR 014**

COMPUTERS AND OTHER ICT EQUIPMENT REGISTER

Index/ Tag No.	Requisition S/No.	Directorate Code	Program Code	Asset Descr.	Finance d by/ source of funds	Serial number	Tag No.	Make & Mod el	Date of Delivery / Installation	Pay PV No.	Original Location	Cur rent Location	Replacement Date (if applicable)	Acquisition cost Kshs	Depr. Rate	Annu.Depr. Kshs	Accum. Depr. Kshs	NBV	Date e of disposal	Disposal Value	Responsible Officer / Officer In Custody / PF No.	Asset condition	Note s
1																							
2																							

<b>For review of the above Asset Register (Record, Maintain, Control)</b>		
Simulate completion by entering dummy data. Reviewer indicates comments on the proposed register below;		
Form is illustrated as will be presented on the Asset Management System. The system log shall indicate the following; <b>Last date Register was edited, Designation of the officer editing the register, Designation of Officer Checking the Register,</b> and <b>Designation of the officer authorizing the register entry.</b> Asset Search fields: <b>Index/Tag Number, Requisition Serial Number, Asset Holder’s Employee Number, Department, Program Assigned, Registration Number, Officer in Custody(Staff Member), Useful life, Chassis Number, Value</b>		
<b>Remarks on Review</b>		
Proposed Amendments,General Review	Missing Fields	Changes in Format

<b>Descr. - Description</b>	<b>Orig. - Original</b>
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<b>Depr. - Depreciation</b>	<b>Accum. - Accumulated</b>
<b>Bldg.- Building</b>	<b>Annu. - Annual</b>
<b>Reg. - Registration</b>	<b>NBV – Net Book Value</b>
<b>Dept. - Department</b>	<b>Maint. - Maintenance</b>

**Form AR 015**

FURNITURE, FITTINGS AND EQUIPMENT REGISTER

Index/ Tag No.	Requisition S/No.	Directorate Code	Program Code	Asset Description	Finance d by/ source of funds	Serial number	Tag No.	Make & Model	Date of Delivery / installation	Pay PV No.	Original Location	Cur rent Location	Replacement Date (If applicable)	Acquisition cost Kshs	Depr. Rate	Annu. Depr. Kshs	Accum.Depr. Kshs	NBV	Date e of disposal	Disposal Value	Responsible Office/ Officer in Custody/PP No.	Asset condition	Note s	

**For review of the above Asset Register (Record, Maintain, Control)**

Simulate completion by entering dummy data.

Reviewer indicates comments on the proposed register below;

Form is illustrated as will be presented on the Asset Management System.

The system log shall indicate the following; **Last date Register was edited, Designation of the officer editing the register, Designation of Officer Checking the Register,** and **Designation of the officer authorizing the register entry.**

Asset Search fields: **Index/Tag Number, Requisition Serial Number, Asset Holder's Employee Number, Department, Program Assigned, Registration Number, Officer in Custody(Staff Member), Useful life, Chassis Number, Value**

<b>Remarks on Review</b>		
Proposed Amendments,General Review	Missing Fields	Changes in Format

<b>Descr. - Description</b>	<b>Orig. - Original</b>
<b>Depr. - Depreciation</b>	<b>Accum. - Accumulated</b>
<b>Bldg.- Building</b>	<b>Annu. - Annual</b>
<b>Reg. - Registration</b>	<b>NBV – Net Book Value</b>
<b>Dept. - Department</b>	<b>Maint. - Maintenance</b>

**Form AR 016**

HERITAGE ASSETS REGISTER

Index/Tag No.	Dept. Code	Description of the nature of asset	Document of ownership	L.R No (For land)	Size of land (where applicable)	Purpose for which held/ significance	Location	Source (where applicable)	Cost/ Fair value	Reason why value cannot be reliably estimated	Annual costs of maintenance/ preservation	Remarks

<b>FFor review of the above Asset Register (Record, Maintain, Control)</b>		
Simulate completion by entering dummy data. Reviewer indicates comments on the proposed register below;		
Form is illustrated as will be presented on the Asset Management System. The system log shall indicate the following; <b>Last date Register was edited, Designation of the officer editing the register, Designation of Officer Checking the Register, and Designation of the officer authorizing the register entry.</b> Asset Search fields: <b>Index/Tag Number, Requisition Serial Number, Asset Holder’s Employee Number, Department, Program Assigned, Registration Number, Officer in Custody(Staff Member), Useful life, Chassis Number, Value</b>		
<b>Remarks on Review</b>		
Proposed Amendments,General Review	Missing Fields	Changes in Format

<b>Descr. - Description</b>	<b>Orig. - Original</b>
<b>Depr. - Depreciation</b>	<b>Accum. - Accumulated</b>
<b>Bldg.- Building</b>	<b>Annu. - Annual</b>
<b>Reg. - Registration</b>	<b>NBV – Net Book Value</b>

<b>Dept. - Department</b>	<b>Maint. - Maintenance</b>
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**Form AR 017**

SUBSOIL ASSETS REGISTER

<b>Index./ Tag No.</b>	<b>Description of the nature of asset</b>	<b>Document of ownership</b>	<b>L.R No (For land)</b>	<b>Size of land (where applicable)</b>	<b>Location</b>	<b>Net Present Value</b>	<b>Reason why value cannot be reliably estimated</b>	<b>Annual costs of maintenance/preservation</b>	<b>Remarks</b>

<b>FFor review of the above Asset Register (Record, Maintain, Control)</b>		
Simulate completion by entering dummy data. Reviewer indicates comments on the proposed register below;		
Form is illustrated as will be presented on the Asset Management System. The system log shall indicate the following; <b>Last date Register was edited, Designation of the officer editing the register, Designation of Officer Checking the Register,</b> and <b>Designation of the officer authorizing the register entry.</b> Asset Search fields: <b>Index/Tag Number, Requisition Serial Number, Asset Holder’s Employee Number, Department, Program Assigned, Registration Number, Officer in Custody(Staff Member), Useful life, Chassis Number, Value</b>		
<b>Remarks on Review</b>		
Proposed Amendments,General Review	Missing Fields	Changes in Format

<b>Descr. - Description</b>	<b>Orig. - Original</b>
<b>Depr. - Depreciation</b>	<b>Accum. - Accumulated</b>
<b>Bldg.- Building</b>	<b>Annu. - Annual</b>

<b>Reg. - Registration</b>	<b>NBV – Net Book Value</b>
<b>Dept. - Department</b>	<b>Maint. - Maintenance</b>

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**Form AR 018**

INVESTMENT REGISTER

Index No.	Nature/ type of Investments	Institution held	Investment Document of ownership	Source of Funds	Nature of Investment	Date of investment	Maturity date of investment	Term/ duration of investment	Interest rate applicable to the investment	Quantity	Unit Cost	Initial cost purchase	Valuation of Investment	Expected interest due on maturity	Maturity value	Name and signature of the officer or employee placing the investment	Reporting Period	Officer in Charge/ Primary Custody of the Investment	Remarks

<b>For review of the above Asset Register (Record, Maintain, Control)</b>		
Simulate completion by entering dummy data. Reviewer indicates comments on the proposed register below;		
Form is illustrated as will be presented on the Asset Management System. The system log shall indicate the following; <b>Last date Register was edited, Designation of the officer editing the register, Designation of Officer Checking the Register, and Designation of the officer authorizing the register entry.</b> Asset Search fields: <b>Index/Tag Number, Requisition Serial Number, Asset Holder’s Employee Number, Department, Program Assigned, Registration Number, Officer in Custody(Staff Member), Useful life, Chassis Number, Value</b>		
<b>Remarks on Review</b>		
Proposed Amendments,General Review	Missing Fields	Changes in Format

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<b>Descr. - Description</b>	<b>Orig. - Original</b>
<b>Depr. - Depreciation</b>	<b>Accum. - Accumulated</b>
<b>Bldg.- Building</b>	<b>Annu. - Annual</b>
<b>Reg. - Registration</b>	<b>NBV – Net Book Value</b>
<b>Dept. - Department</b>	<b>Maint. - Maintenance</b>

**Form AR 019**

CASH AND BANK REGISTER

<b>Index No.</b>	<b>Account name</b>	<b>Account Number</b>	<b>Currency</b>	<b>Type of Account</b>	<b>Name of Bank</b>	<b>Source of Funds</b>	<b>Purpose of Bank Account</b>	<b>Bank signatories</b>	<b>Balance Kshs</b>

<b>For review of the above Asset Register (Record, Maintain, Control)</b>
Simulate completion by entering dummy data. Reviewer indicates comments on the proposed register below;
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Remarks on Review		
Proposed Amendments, General Review	Missing Fields	Changes in Format

<b>Descr. - Description</b>	<b>Orig. - Original</b>
<b>Depr. - Depreciation</b>	<b>Accum. - Accumulated</b>
<b>Bldg.- Building</b>	<b>Annu. - Annual</b>
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**Form AR 020**

LOANS RECEIVABLE REGISTER

Index No.	Entity lent	Location of the loan agreement or other supporting documentation, for example, the file	Security/Chattel on Account	Documentation of Security /Chattel held on Account	Insurance Policy No. for loan	Effective date of lending	Maturity date	Loan duration	Purpose of loan	Reasons for advancing the loan	Interest rate (%)	Amount lent in Kshs	Actual amounts disbursed to date Kshs	Interest receivable Kshs	Other charges Kshs	Total receivable Kshs	Amount Repaid Kshs	Amount Outstanding Kshs

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Simulate completion by entering dummy data. Reviewer indicates comments on the proposed register below;
Form is illustrated as will be presented on the Asset Management System. The system log shall indicate the following; <b>Last date Register was edited, Designation of the officer editing the register, Designation of Officer Checking the Register,</b> and <b>Designation of the officer authorizing the register entry.</b>

Asset Search fields: **Index/Tag Number, Requisition Serial Number, Asset Holder's Employee Number, Department, Program Assigned, Registration Number, Officer in Custody(Staff Member), Useful life, Chassis Number, Value**

**Remarks on Review**

Proposed Amendments,General Review	Missing Fields	Changes in Format

<b>Descr. - Description</b>	<b>Orig. - Original</b>
<b>Depr. - Depreciation</b>	<b>Accum. - Accumulated</b>
<b>Bldg.- Building</b>	<b>Annu. - Annual</b>
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**Form AR 021**

[IMPREST REGISTER](#)

<b>Index No.</b>	<b>Name of Staff</b>	<b>Activity undertaken/ Service rendered</b>	<b>Items supplied/</b>	<b>Department responsible</b>	<b>Personal Number</b>	<b>Currency</b>	<b>Amount receivable of Kshs</b>	<b>Due date of Receipt</b>	<b>Number of days outstanding</b>	<b>Remarks</b>

**For review of the above Asset Register (Record, Maintain, Control)**

Simulate completion by entering dummy data.

Reviewer indicates comments on the proposed register below;

Form is illustrated as will be presented on the Asset Management System.

The system log shall indicate the following; **Last date Register was edited, Designation of the officer editing the register, Designation of Officer Checking the Register,** and **Designation of the officer authorizing the register entry.**

Asset Search fields: **Index/Tag Number, Requisition Serial Number, Asset Holder’s Employee Number, Department, Program Assigned, Registration Number, Officer in Custody(Staff Member), Useful life, Chassis Number, Value**

Remarks on Review		
Proposed Amendments,General Review	Missing Fields	Changes in Format

<b>Descr. - Description</b>	<b>Orig. - Original</b>
<b>Depr. - Depreciation</b>	<b>Accum. - Accumulated</b>
<b>Bldg.- Building</b>	<b>Annu. - Annual</b>
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**Form AR 022**

INTANGIBLE ASSETS REGISTER

Index/Tag No.	Requisition S/No	Department Code	Program Code	Asset description/ Nature of asset	Document of ownership	Nature of Custody/ Security	Acquired from/ Developed by	Date of acquisition/ commissioning	Cost/ Fair value	Useful life	Annual amortization	Accumulated amortization	Net Book value	Remarks

<b>For review of the above Asset Register (Record, Maintain, Control)</b>
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Reviewer indicates comments on the proposed register below;

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The system log shall indicate the following; **Last date Register was edited, Designation of the officer editing the register, Designation of Officer Checking the Register, and Designation of the officer authorizing the register entry.**

Asset Search fields: **Index/Tag Number, Requisition Serial Number, Asset Holder's Employee Number, Department, Program Assigned, Registration Number, Officer in Custody(Staff Member), Useful life, Chassis Number, Value**

**Remarks on Review**

Proposed Amendments, General Review

Missing Fields

Changes in Format

<b>Descr. - Description</b>	<b>Orig. - Original</b>
<b>Depr. - Depreciation</b>	<b>Accum. - Accumulated</b>
<b>Bldg.- Building</b>	<b>Annu. - Annual</b>
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**Form AR 023**

**LEASE REGISTER**

Index No.	Category of asset	Description of the leased asset	Lease term/period	Commencement Date	Termination Date	Notice period	Repayment schedule, including the residual value, scheduled rent increments and balloon payments	Present value of minimum lease; fixed term / controlled tenancy or total lease payments	Type of lease, (operating or finance lease; fixed term / controlled tenancy)	Name and address of the lessor	Name and address of the lessee	Name of the officer who approved the lease contract	Nominal rate of interest applied in the lease	Location of the lease agreement, for example, file reference and location	Remarks

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The system log shall indicate the following; **Last date Register was edited, Designation of the officer editing the register, Designation of Officer Checking the Register,** and **Designation of the officer authorizing the register entry.**

Asset Search fields: **Index/Tag Number, Requisition Serial Number, Asset Holder’s Employee Number, Department, Program Assigned, Registration Number, Officer in Custody(Staff Member), Useful life, Chassis Number, Value**

**Remarks on Review**

Proposed Amendments,General Review	Missing Fields	Changes in Format

<b>Descr. - Description</b>	<b>Orig. - Original</b>
<b>Depr. - Depreciation</b>	<b>Accum. - Accumulated</b>
<b>Bldg.- Building</b>	<b>Annu. - Annual</b>
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**Form AR 024**

**LOSSES REGISTER**

Index No.	Dept. Code	Date of Recorded	Loss	Details of the item lost or written off, for example, asset code, description, value	Statement as to the circumstances of the loss, for example, dates, personnel involved, how the loss occurred	Loss category for example theft, destroyed etc.	Corrective action taken	General ledger account and cost center codes;	Preparer’s name and title	Name and title of the approval officer (must have a losses delegation)

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<b>Remarks on Review</b>		
Proposed Amendments,General Review	Missing Fields	Changes in Format

<b>Descr. - Description</b>	<b>Orig. - Original</b>
<b>Depr. - Depreciation</b>	<b>Accum. - Accumulated</b>
<b>Bldg.- Building</b>	<b>Annu. - Annual</b>
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**Form AR 025**  
**FUEL REGISTER**

Requisition S/No.	Date	Vehicle Registration No.	Detail Order No.	Invoice No.	LPO No.	Fuel Drawn (LTRS)	Amount of Fuel drawn (Kshs)	Balance

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<b>Remarks on Review</b>		
Proposed Amendments,General Review	Missing Fields	Changes in Format

<b>Descr. - Description</b>	<b>Orig. - Original</b>
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**ACTIVITY (MOTOR VEHICLE USE) REGISTER**

<b>Index/ Tag No.</b>	<b>Registration Number</b>	<b>Model/ Serial No.</b>	<b>Reason for Movement/ Use/ Operation</b>	<b>Distance Covered</b>	<b>Destination</b>	<b>Program attached</b>	<b>Date</b>	<b>Operating custodian</b>	<b>Authorizing Officer</b>	<b>Remarks</b>


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<b>Remarks on Review</b>		
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